



POWER OF ATTORNEY

I am an official empowered to act on behalf of Dolby Laboratories Licensing Corporation, 100 Potrero Avenue, San Francisco, California.

Dolby Laboratories Licensing Corporation, the assignee of all right, title and interest in the United States Continuation-in-Part Patent Application Serial No. 09/532,711, filed March 22, 2000, of James W. Fosgate entitled "Method for Deriving at Least Three Audio Signals from Two Input Audio Signals," by virtue of an assignment by James W. Fosgate to Dolby Laboratories Licensing Corporation submitted for recording concurrently with this Power, hereby appoints the following as its principal attorneys and agents with full power of substitution and revocation to appoint other principal and associate attorneys, to prosecute said application, to transact all business in the Patent and Trademark Office connected therewith, and to receive the original Letters Patent:

Thomas A. Gallagher (Reg. No. 24,815)
David N. Lathrop (Reg. No. 34,655)
Timothy J. Lane (Reg. No. 41,927)

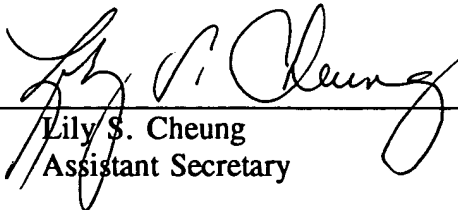
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By


Lily S. Cheung
Assistant Secretary

Dated: November 8, 2000.

Attorney Docket: DOL07201